

## Summary of Appropriations and Revenues

### **APPROPRIATIONS & OTHER EXPENDITURES**

Total Appropriations of Town Meeting	\$21,843,471.00
Amounts Certified for tax title	0.00
Overlay Deficits Prior Year	0.00
Cherry Sheet Offsets	12,298.00
State and County Charges	53,816.00
Allowance for Abatements & Exemptions	149,903.33

**TOTAL \$22,059,488.33**

### **ANTICIPATED REVENUES**

*Property Tax Levy* \$15,743,689.33

#### *State Distributions - General Government*

State Aid	873,837.00
Veterans Benefits	54,501.00
Exemption Reimbursements	50,369.00
State Owned Land	132,101.00
Public Libraries	12,298.00

#### *Local-Non-Property Tax Revenues (anticipated)*

Motor Vehicle Excise	689,000.00
Other Excise	5,000.00
Penalties & Interest on Taxes & Excises	50,000.00
Payment in Lieu of Taxes	65,000.00
Other Charges for Services	250,000.00
Fees	75,000.00
Other Departmental Revenue	2,500.00
Licenses and Permits	127,500.00
Fines and Forfeits	15,000.00
Investment Income	1,000.00
Miscellaneous Recurring	86,939.00
Miscellaneous Non-Recurring	0.00

#### *Other*

Enterprise Funds	1,718,147.00
Free Cash	1,922,784.00
Other Available Funds	184,823.00

**TOTAL REVENUES \$22,059,488.33**

## How Your Tax Dollars Are Spent

Based on Operating Budgets

SERVICES/DEPARTMENTS	BUDGET%	BUDGET\$
General Government	5.95	1,090,820
Police Department	9.09	1,666,935
Emergency Dispatch	1.72	314,740
Fire Department	4.60	843,630
DPW/Snow & Ice	7.20	1,320,570
IT Expenses	1.06	194,850
Schools/Education	47.28	8,672,895
Municipal Buildings	1.02	187,245
Human Services	.65	118,655
Culture/Recreation	.12	22,750
Debt Service	9.02	1,653,705
Employee Insurance Benefits	10.07	1,847,367
Library	1.32	242,265
Intragovernmental	.28	50,500
Other/Transfers	.64	116,650
<b>TOTAL TO BE SPENT</b>	<b>\$18,343,547</b>	<b>100.00%</b>

## Approximate Cost of Services to the Average Homeowner

TOWN SERVICE	AVERAGE TAXES
General Government	328.70
Police Department	502.30
Emergency Dispatch	94.84
Fire Department	254.21
DPW/Snow & Ice	397.93
IT Expenses	58.71
Schools/Education	2,613.40
Municipal Buildings	56.42
Human Services	35.75
Culture/Recreation	6.86
Debt Service	498.31
Employee Insurance Benefits	556.67
Library	73.00
Intragovernmental	15.22
Other/Transfers	35.15
<b>TOTAL AVERAGE TAX BILL</b>	<b>\$5,527.48</b>

(Based on an average valuation of \$292,769)

Compliments of  
The Ashburnham Board of Assessors  
32 Main Street  
Ashburnham, MA 01430

# Town of Ashburnham Valuation and Tax Summary Fiscal Year 2022



Prepared by the Board of Assessors

Donna Burton, Chair  
Michael Saltsman, Member  
Joshua Gendron, Member  
Harald M. Scheid – Regional Assessor  
Michael Saltsman – Associate Regional Assessor  
Chelsea Bourne – Administrative Assistant

## THE ROLE OF ASSESSORS IN MUNICIPAL FINANCE

In Massachusetts, assessors are either appointed or elected to three-year terms. The assessors' primary responsibility is to value all real estate and personal property subject to taxation. Assessed valuations are based on "full and fair cash value" as of the January 1<sup>st</sup> preceding each fiscal year.

In order to maintain assessments at or near market value, the assessors' regularly compare property valuations with the selling prices of properties that have sold. Assessment-to-sale ratio statistics are analyzed to determine the median assessment level, as well as, assessment uniformity.

No valuation methodology can accurately predict what a property will sell for. A secondary and perhaps more important role of the Board of Assessors is to generate equitable assessments. To that end we continually strive to maintain an accurate property database and refine valuation tables and formulas that yield both equitable and explainable assessments.

## ABATEMENTS

All taxpayers have the right to file for an abatement of their taxes if they believe that their property has not been fairly valued.

Information regarding applications and deadlines to file for abatements are printed on tax bills, or can also be obtained by calling the Assessors' Office at 978-827-4100 ext. 111. Applicants should present compelling evidence to support a claim of overvaluation.

Applications for abatements are due on or before the due date for payment of the 3<sup>rd</sup> quarter bill (February 1, 2022). Mailed applications must be postmarked no later than February 1, 2022.

## EXEMPTIONS

An exemption releases an individual from the requirement to pay all or a part of their property tax obligation. Exemptions are available to those individuals that meet the various requirements in the following categories:

- Elderly
- Blind
- Minor children of police/firefighters killed in the line of duty
- Disabled Veteran
- Widows or Widowers
- Orphaned Minor Children

Applications for personal exemptions are due on April 1<sup>st</sup>, or three months after mailing of the 3<sup>rd</sup> quarter bill (March 30, 2022), whichever is later.

## APPEALS

If you are not satisfied with the action taken by the Board of Assessors office regarding your request for abatement or exemption, you have the right to appeal to the State Appellate Tax Board, 100 Cambridge St. Boston, MA 02204 (617-727-3100).

## Valuations by Property Class

<u>Property Class</u>	<u>Accts</u>	<u>Valuation</u>
Single Family Homes	2,449	716,992,274
Condominiums	22	5,612,400
Mobile Homes and Other Res	33	9,316,800
Two Family Homes	37	9,552,100
Three Family Homes	6	1,993,500
Apartments 4 - 8 Units	4	2,125,900
Vacant Land	856	29,518,400
Commercial	38	10,935,300
Industrial	28	5,025,000
Personal Property	302	11,331,876
Forest Lands - Chapter 61	83	732,800
Agricultural - Chapter 61A	23	217,700
Recreational - Chapter 61B	71	1,609,800
Mixed Use	9	28,918,000
<b>TOTAL TAXABLE</b>	<b>3,961</b>	<b>\$833,881,850</b>
Exempt Properties	306	\$174,297,100
<b>TOTAL TAXABLE &amp; EXEMPT</b>		<b>\$1,008,178,950</b>

## History of Valuations, Tax Rates, and Levies

<u>Fiscal Year</u>	<u>Valuation</u>	<u>Tax Rate</u>	<u>Tax Levy</u>
2022	833,881,850	18.88	15,743,689
2021	739,829,351	20.55	15,203,493
2020	732,583,453	20.10	14,724,927
2019	636,970,737	22.55	14,363,690
2018	597,938,144	23.40	13,991,753
2017	574,028,789	22.97	13,185,441
2016	565,846,177	22.75	12,873,000
2015	563,925,497	22.28	12,564,260
2014	560,427,319	19.83	11,113,274
2013	572,781,675	18.85	10,796,935
2012	575,771,428	18.34	10,559,648
2011	606,776,865	17.15	10,406,223
2010	627,539,382	16.15	10,134,761
2009	691,016,094	13.88	9,591,303
2008	669,584,735	12.93	8,657,731
2007	660,244,905	13.00	8,583,184
2006	625,403,918	12.76	7,980,154
2005	559,678,668	13.56	7,589,243